PUBLIC NOTICE

The Research Corporation of the University of Hawaii

Notice of Intent To Award Contract

Pursuant to Section 84-15 (a) (3), Hawaii Revised Statutes, The Research Corporation of the University of Hawaii on behalf of the State of Hawaii, Department of Taxation, hereby gives notice of intent to award a contract to OffCoast, Inc., (hereafter CONSULTANT), a corporation in which R. Cengiz Ertekin, a professor at the University of Hawaii, School of Ocean and Earth Science and Technology, has a controlling interest.

The State of Hawaii, Department of Taxation, is in need of services, which the CONSULTANT is qualified to provide. Pursuant to Section 307-3, Hawaii Revised Statutes, RCUH is authorized to enter into this contract for the State of Hawaii, Department of Taxation.

The scope of services to be performed by the CONSULTANT includes:

Reviewing taxpayers' records, conducting interviews, etc. and performing any and all necessary work to determine whether the taxpayer performed qualified research activities as defined under IRC 41 (d) (1) and Section 235-110.91 HRS. Prepare a written report and testify before the Board of Review, tax appeal court, etc. as needed.

The services of the CONSULTANT shall commence on or after July 31, 2007, and remain in force until June 30, 2010.

The total contract price shall be \$22,500.

Anyone wishing to protest this posting should call Leonard Ajifu, telephone (808) 988-8320, by end of the business day, July 30, 2007.

JUL 18 2007 manio Date

Financial Services Manager

The Research Corporation of the University of Hawaii